

PART IV

CARIBBEAN EPIDEMIOLOGY CENTER



CARIBBEAN EPIDEMIOLOGY CENTER

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN FUND BALANCES
FOR THE FINANCIAL PERIOD 2004-2005
(expresses in US dollars)

	Reference	Regular Budget and Working Capital Fund Note 9	Trust Funds Schedule 6	Building Fund Note 5	Capital Equipment Fund Note 7	Special Fund for CAREC Services Note 6	Terminal Entitlements Fund Note 10
INCOME							
Assessed contributions	Schedule 5	4,308,852	-	-	-	-	-
Voluntary contributions							
CAREC program activities	Schedule 6	-	6,344,584	-	-	-	-
Non-CAREC program activities		-	-	-	56,628	-	80,877
Other income							
Revenue - producing activities		-	-	-	-	1,723,840	-
Funds received under interorganization arrangements		-	-	-	-	-	-
Interest income		2,616	-	11,241	-	-	-
Currency exchange differential		89,924	-	-	-	-	-
Other/Miscellaneous		3,544	-	-	-	-	-
TOTAL INCOME		4,404,936	6,344,584	11,241	56,628	1,723,840	80,877
EXPENDITURE							
International health program		4,197,126	6,058,234	-	-	1,631,450	-
Other purposes		-	-	33,104	68,912	-	9,590
TOTAL EXPENDITURE		4,197,126	6,058,234	33,104	68,912	1,631,450	9,590
EXCESS(SHORTFALL) OF INCOME OVER EXPENDITURE		207,810	286,350	(21,863)	(12,284)	92,390	71,287
Provision for delays in the collection of assessed contributions	Schedule 5	(1,264,850)	-	-	-	-	-
Payment of assessed contributions of prior years	Schedule 5	759,310	-	-	-	-	-
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		(297,730)	286,350	(21,863)	(12,284)	92,390	71,287
Savings on or cancellation of prior periods' obligations		24,572	-	-	-	-	-
Other project adjustments		-	10,564	-	-	149,023	-
TOTAL CHANGES IN FUND BALANCES		(273,158)	296,914	(21,863)	(12,284)	241,413	71,287
FUND BALANCE, 1 January 2004		945,845	1,629,020	197,683	93,880	175,861	-
FUND BALANCE, 31 December 2005		672,687	1,925,934	175,820	81,596	417,274	71,287

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FOR THE FINANCIAL PERIOD 2004-2005
(expressed in US dollars)

Staff Provident Fund Note 4	Subtotal CAREC	Eliminations Note 11	PAHO	WHO	Total 2004-2005	Total 2002-2003 Revised Note 11	
	4,308,852	-	-	-	4,308,852	3,849,202	INCOME
	6,344,584	-	-	-	6,344,584	6,998,770	Assessed contributions
506,350	643,855	(587,227)	-	-	56,628	121,647	Voluntary contributions
	1,723,840	(496,725)	-	-	1,227,115	328,645	CAREC program activities
	-	-	2,503,348	22,600	2,525,948	2,135,179	Non-CAREC program activities
101,662	115,519	-	-	-	115,519	127,376	Other income
	89,924	-	-	-	89,924	49,687	Revenue - producing activities
	3,544	-	-	-	3,544	40,478	Funds received under interorganization arrangements
608,012	13,230,118	(1,083,952)	2,503,348	22,600	14,672,114	13,650,984	Interest income
							Currency exchange differential
							Other/Miscellaneous
							TOTAL INCOME
	11,886,810	(590,812)	2,503,348	22,600	13,821,946	11,931,037	EXPENDITURE
381,534	493,140	(493,140)	-	-	-	-	International health program
381,534	12,379,950	(1,083,952)	2,503,348	22,600	13,821,946	11,931,037	Other purposes
							TOTAL EXPENDITURE
226,478	850,168	-	-	-	850,168	1,719,947	EXCESS(SHORTFALL) OF INCOME OVER EXPENDITURE
	(1,264,850)	-	-	-	(1,264,850)	(1,559,517)	Provision for delays in the collection of assessed contributions
	759,310	-	-	-	759,310	1,977,919	Payment of assessed contributions of prior years
226,478	344,628	-	-	-	344,628	2,138,349	NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE
	24,572	-	-	-	24,572	(175,337)	Savings on or cancellation of prior periods' obligations
	159,587	-	-	-	159,587	(68,547)	Other project adjustments
226,478	528,787	-	-	-	528,787	1,894,465	TOTAL CHANGES IN FUND BALANCES
1,631,680	4,673,969	-	-	-	4,673,969	2,779,504	FUND BALANCE, 1 January 2004
1,858,158	5,202,756	-	-	-	5,202,756	4,673,969	FUND BALANCE, 31 December 2005

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES
AS OF 31 DECEMBER 2005
(expressed in US dollars)

	<u>Note*</u>	<u>2005</u>	<u>2003</u>
ASSETS			
Cash and term deposits		2,110,706	2,343,114
Accounts receivable			
Quota contributions due from Members (Schedule 5)		4,326,451	3,820,911
Provisions for delays in collection of assessed contributions		(4,326,451)	(3,820,911)
Sundry debtors		11,967	31,415
Balance due from the Pan American Health Organization for interorganization funding activities		3,321,967	2,386,152
TOTAL ASSETS		<u><u>5,444,640</u></u>	<u><u>4,760,681</u></u>
LIABILITIES			
Quota contributions received in advance	8	186,389	14,854
Unliquidated obligations	2(f)	55,495	71,858
TOTAL LIABILITIES		<u><u>241,884</u></u>	<u><u>86,712</u></u>
RESERVES AND FUND BALANCES			
Staff Provident Fund	4	1,858,158	1,631,680
Capital Equipment Fund	7	81,596	93,880
Building Fund	5	175,820	197,683
Trust Funds (Schedule 6)		1,925,934	1,629,020
Special Fund for CAREC Services	6	417,274	175,861
Terminal Entitlements Fund	10	71,287	-
Working Capital Fund	9	672,687	945,845
TOTAL RESERVES AND FUND BALANCES		<u><u>5,202,756</u></u>	<u><u>4,673,969</u></u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>5,444,640</u></u>	<u><u>4,760,681</u></u>

*See Explanatory Notes, beginning on page 120

**CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF CASH FLOW
FOR THE YEAR ENDING 31 DECEMBER 2005
(expressed in US dollars)**

	<u>2004-2005</u>	<u>2002-2003</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net excess (shortfall) of income over expenditure (Statement V)	344,628	2,138,349
(Increase) decrease in sundry debtors	19,449	66,204
(Increase) decrease in deferred charges		7,015
Increase (decrease) in contributions or payments received in advance	171,535	(2,254)
Increase (decrease) in unliquidated obligations	(16,364)	(13,639)
Less: Interest income	<u>(115,519)</u>	<u>(127,376)</u>
NET CASH FROM OPERATING ACTIVITIES	<u>403,729</u>	<u>2,068,299</u>
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES		
(Increase) decrease in interorganization funding balance receivable	(935,815)	(1,302,314)
Add: Interest income	<u>115,519</u>	<u>127,376</u>
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	<u>(820,296)</u>	<u>(1,174,938)</u>
CASH FLOWS FROM OTHER SOURCES		
Savings on or cancellation of prior periods' obligations	24,572	(175,337)
Other project adjustments	<u>159,587</u>	<u>(68,547)</u>
NET CASH FROM OTHER SOURCES	<u>184,159</u>	<u>(243,884)</u>
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS	(232,408)	649,477
CASH AND TERM DEPOSITS at 1 JANUARY 2004	<u>2,343,114</u>	<u>1,693,637</u>
CASH AND TERM DEPOSITS at 31 DECEMBER 2005	<u><u>2,110,706</u></u>	<u><u>2,343,114</u></u>

**CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
EXPLANATORY NOTES TO FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD 2004-2005
(expressed in US dollars)**

1. Mission of the Caribbean Epidemiology Center

The mission of the Caribbean Epidemiology Center (CAREC) is to improve the health status of Caribbean people by advancing the capability of member countries in epidemiology, laboratory technology, and related public health disciplines through technical cooperation, service, training, research, and a well-trained, motivated staff.

2. Accounting Policies

(a) The Center adheres to PAHO's Financial Regulations and the accounting policies applied to CAREC transactions are stated in the notes to the PAHO financial statements. Some key policies, or those which require further definition in the context of the CAREC statements, are indicated below.

(b) Capital Assets

All assets are charged to expenditure in the biennium of purchase. These assets (mainly non-expendable equipment and vehicles) are therefore not shown in the Statement of Assets, Liabilities, and Reserves and Fund Balances (Statement VI). However, items of this nature are recorded in the project and office inventories of the Center.

(c) Income

CAREC's assessed contributions as well as PAHO Regular Budget funding (Statement V) are recorded on an accrual basis. All other income is recorded on a cash basis (i.e., when actually received).

(d) Expenditure

All expenditure against CAREC Regular Budget (Statement V) is recorded when obligated. This is a modified form of the accrual basis of accounting in that expenditure is recorded when goods and services are commissioned or ordered rather than when invoiced or delivered. This basis of recording expenditure is also applied to PAHO Regular funds, as included in the total of PAHO Funds shown in the CAREC Statement of Income and Expenditure and Changes in Fund Balances (Statement V).

CAREC's Trust Fund project costs (Schedule 6) and CAREC's Special Funds, and PAHO's Special Funds, as included in the total of PAHO Funds and WHO Funds, are recorded on a cash basis (i.e., when monies are paid for goods and services).

(e) Fixed-term Deposits

Funds are invested by PAHO within the PAHO portfolio of investments. Interest is apportioned to the CAREC Staff Provident Fund, and Building Fund.

(f) Unliquidated Obligations

Unliquidated obligations are expenditures based on firm obligations entered into, but not disbursed, in the financial period. In accordance with Financial Regulation 4.5 (as amended by Resolution CSP26.R3 of the 26th Pan American Sanitary Conference), appropriations for unliquidated obligations remain available to discharge valid obligations for 24 months following the end of the financial period to which they relate. However, related goods and services must be supplied or rendered within 12 months of the end of the financial period.

Liabilities shown in the Statement of Assets, Liabilities, and Reserves and Fund Balances include unliquidated obligations charged against CAREC Regular budget appropriations. All other funds shown in Statement VI are reflected on a cash basis.

(g) Eliminations on Consolidation

In order to reflect intra-organizational transactions, an Eliminations Column is included in Statement V. Further details are given in Note 11.

3. Non-expendable Inventory

The original cost of nonexpendable inventory items valued at \$500 or more held by CAREC as of 31 December 2005 totaled \$1,755,196. Although the inventory amount is not reported in the financial statements as an asset, inventory lists are prepared to maintain effective custody of the physical assets of the Center.

4. Staff Provident Fund

All full-time members appointed for one year or more participate in the Provident Fund. Each participating staff member contributes to the Fund an amount equal to 4% of his/her salary while the Center contributes 7%. Upon termination, the staff member receives a lump sum payment of the amounts accumulated in his/her account.

The position of the Staff Provident Fund is:

	<u>2004-2005</u>	<u>2002-2003</u>
Accounts of staff members as of 1 January	1,631,680	1,402,173
Add:		
Contributions of staff members and CAREC	506,350 ^{1/}	348,850
Interest on fixed-term deposits (Note 2e)	<u>101,662</u>	<u>114,649</u>
Subtotal	2,239,692	1,865,672
Less:		
Withdrawals on separation	347,874	144,788
New loans to staff members	<u>33,660</u>	<u>89,204</u>
Accounts of staff members as of 31 December	<u><u>1,858,158</u></u>	<u><u>1,631,680</u></u>

^{1/} Contributions of staff members and CAREC of \$506,350 have been eliminated as per Note 11.

5. Building Fund

In 1991, in Resolution 4, the XVII CAREC Council approved the formal establishment of a Building Fund for the purposes of the physical renewal and redevelopment of the Center. To provide initial funding, a transfer from the Working Capital Fund of \$300,000 was approved by the Director of PAHO and the CAREC Council.

The position of the Building Fund is:

	<u>2004-2005</u>	<u>2002-2003</u>
Balance as of 1 January	197,683	215,193
Add: Interest on fixed-term deposits (Note 2e)	<u>11,241</u>	<u>10,355</u>
Funds available	208,924	225,548
Less: Expenditure	<u>33,104</u>	<u>27,865</u>
Balance as of 31 December	<u><u>175,820</u></u>	<u><u>197,683</u></u>

6. Special Fund for CAREC Services

This fund was established by the Director of PAHO under the authority of Financial Regulation 9.3 (Financial Regulations approved by Resolution CSP26.R3 of the 26th Pan American Sanitary Conference). Income earned from the sale of certain services provided by CAREC (together with the expenditure incurred in developing these services) and from program support cost which amounts to an ending balance of \$417,274 is recorded in this Fund.

	<u>2004-2005</u>	<u>2002-2003</u>
Balance as of 1 January	175,861	(89,591)
Income Earned	1,723,840 ^{1/}	328,645
Other Adjustments	<u>149,023^{2/}</u>	<u>89,591</u>
Subtotal	2,048,724	328,645
Less: Expenditure	<u>1,631,450</u>	<u>152,784</u>
Balance as of 31 December	<u><u>417,274</u></u>	<u><u>175,861</u></u>

^{1/} Program Support Cost of \$496,725 has been eliminated as per Note 11.

^{2/} CAREC's Program Support Cost income \$504,383 and expenditures \$355,360 have been deducted from the 2002-2003 amounts for PAHO's Program Support Costs Fund (Statement I.1) and shown under CAREC's financial statements. (Note 11).

7. Capital Equipment Fund

The Capital Equipment Fund was established for the primary purpose of addressing the need to urgently replace essential equipment so that CAREC can continue to provide quality service in its core public health function. Approval was granted for the capital equipment replacement allocation contribution by the 2002 Caucus of Ministers with Responsibility for Health.

	<u>2004-2005</u>	<u>2002-2003</u>
Balance as of 1 January	93,880	-
Income Earned	<u>56,628</u>	<u>121,647</u>
Subtotal	150,508	121,647
Less: Expenditure	<u>68,912</u>	<u>27,767</u>
Balance as of 31 December	<u>81,596</u>	<u>93,880</u>

8. Quota Contributions Received in Advance

Quota contributions received in advance of \$186,389 (Statement VI) includes \$49,500 received from Bahamas, \$1,625 received from Belize, \$1,898 received from Guyana, \$8,075 received from Saint Vincent and the Grenadines and \$125,291 received from Trinidad and Tobago as partial payments of their 2006 quota contributions.

9. Working Capital Fund

In 1991, the XVII CAREC Council recommended that a target of \$800,000 be maintained in the Working Capital Fund. In 1992, the quota receipts and expenditures for 1991 were reviewed and the Director of PAHO increased the buffer level of the Working Capital Fund to \$1,000,000.

The position of the Working Capital Fund as of 31 December 2005 is:

	<u>2004-2005</u>	<u>2002-2003</u>
Balance as of 1 January	945,845	736,938
Net surplus (deficit) from operations Statement V	<u>(273,158)</u>	<u>208,907</u>
Balance as of 31 December	<u>672,687</u>	<u>945,845</u>

10. Terminal Entitlements Fund

Under the Staff Rules, terminating staff members are entitled to terminal payments, such as payments for annual leave separation indemnities. CAREC established the Termination Entitlements Fund in January 2004 and has followed the policy of setting aside funds to cover these costs. During 2004, the rate of contribution to the provision was maintained a 10% of net base salaries.

	<u>2004-2005</u>
Balance as of 1 January	-
Income Earned	<u>80,877</u> ^{1/}
Subtotal	80,877
Less: Expenditure	<u>9,590</u>
Balance as of 31 December	<u>71,287</u>

^{1/} Fund income of \$80,877 has been eliminated as per Note 11.

11. Eliminations on consolidations of the various CAREC funds

Every biennium CAREC has internal transactions, not involving the use of cash, within funds and between the different funds. These internal transactions are included in income and in expenditure in the relevant funds. Because these are only internal transactions, their inclusion in income and expenditure results in an over-statement (duplication) of both income and expenditure by the same amount. Income and expenditure should only reflect the transactions of CAREC with external entities.

In previous biennia, no adjustment of this type was made to cancel this over-statement. For the 2004-2005 biennium, CAREC is adopting a policy of adjusting for such transactions. Comparative figures are also being re-stated (see below). The revised accounting policy is shown in note 2 (g).

The "Eliminations" column in the "Statement of Income and Expenditure and Changes in Fund Balances" allows for the elimination of these duplications.

The internal transactions involving income and expenditure are as follows:

<u>Account</u>	<u>Reference</u>	<u>2004-2005</u>	<u>2002-2003 (revised)</u>
Program Support Costs earned on Trust Fund Projects	Note 6	<u>496,725</u>	<u>-</u>
Total		<u>496,725</u>	<u>-</u>
Staff Provident Fund	Note 4	<u>506,350</u>	<u>348,850</u>
Total		<u>506,350</u>	<u>348,850</u>
Terminal Entitlements Fund	Note 10	<u>80,877</u>	<u>-</u>
Total		<u>80,877</u>	<u>-</u>

11. Eliminations on consolidations of the various CAREC funds (cont.)

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN FUND BALANCES
FOR THE FINANCIAL PERIOD 2002-2003 (Restated)
(expressed in US dollars)

	2002-2003 (as stated previously)	2002-2003 (see above for details)	Total 2002-2003 (revised)
INCOME			
Assessed contributions	3,849,202	-	3,849,202
Voluntary contributions			
CAREC program activities	6,998,770	-	6,998,770
Non-CAREC program activities	470,497	(348,850)	121,647
Other income			
Revenue-producing activities	328,645	-	328,645
Funds received under inter-organization arrangements	2,135,179	-	2,135,179
Interest income	127,376	-	127,376
Currency exchange differential	49,687	-	49,687
Other/Miscellaneous	40,478	-	40,478
TOTAL INCOME	13,999,834	(348,850)	13,650,984
	-		
EXPENDITURE			
International health program	11,990,263	(59,226)	11,931,037
Other purposes	289,624	(289,624)	-
TOTAL EXPENDITURE	12,279,887	(348,850)	11,931,037
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE			
	1,719,947	-	1,719,947
Provision for delays in collection of assessed contributions	(1,559,517)	-	(1,559,517)
Payment of assessed contributions for prior years	1,977,919	-	1,977,919
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE			
	2,138,349	-	2,138,349
Savings on or cancellation of prior periods' obligations	(175,337)	-	(175,337)
Other project adjustments	(68,547)	-	(68,547)
TOTAL CHANGES IN FUND BALANCES	1,894,465	-	1,894,465
FUND BALANCES, 1 JANUARY 2002	2,779,504	-	2,779,504
FUND BALANCES, 31 DECEMBER 2003	4,673,969	-	4,673,969

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF QUOTA CONTRIBUTIONS DUE FROM MEMBERS
2004-2005 ASSESSMENTS AND PRIOR YEARS
(expressed in US dollars)

Member	Year	Amount Due	Collected	Balance Due 31 December 2005
Anguilla	2005	6,629	-	6,629
	2004	6,298	6,298	-
	2003	450	450	-
		<u>13,377</u>	<u>6,748</u>	<u>6,629</u>
Antigua and Barbuda	2005	15,025	-	15,025
	2004	14,275	-	14,275
	2003	13,467	-	13,467
	2002	12,708	-	12,708
	2001	12,708	-	12,708
		<u>68,183</u>	<u>-</u>	<u>68,183</u>
Aruba	2005	29,608	-	29,608
	2004	28,131	-	28,131
	2003	26,537	26,537	-
		<u>84,276</u>	<u>26,537</u>	<u>57,739</u>
Bahamas	2005	103,849	103,849	-
	2004	98,667	98,667	-
		<u>202,516</u>	<u>202,516</u>	<u>-</u>
Barbados	2005	131,026		131,026
	2004	124,488	124,488	-
		<u>255,514</u>	<u>124,488</u>	<u>131,026</u>
Belize	2005	23,642	23,642	-
	2004	22,463	22,463	-
		<u>46,105</u>	<u>46,105</u>	<u>-</u>
Bermuda	2005	33,143	22,260	10,883
	2004	31,490	31,490	-
	2003	29,706	29,706	-
		<u>94,339</u>	<u>83,456</u>	<u>10,883</u>
British Virgin Islands	2005	6,629	-	6,629
	2004	6,298	-	6,298
		<u>12,927</u>	<u>-</u>	<u>12,927</u>
Cayman Islands	2005	14,804	-	14,804
	2004	14,065	14,065	-
		<u>28,869</u>	<u>14,065</u>	<u>14,804</u>

Member	Year	Amount Due	Collected	Balance Due 31 December 2005
Dominica	2005	15,025	-	15,025
	2004	14,275	-	14,275
	2003	13,467	-	13,467
	2002	12,708	-	12,708
	2001	7,707	-	7,707
		<u>63,182</u>	<u>-</u>	<u>63,182</u>
Grenada	2005	15,025	-	15,025
	2004	14,275	-	14,275
	2003	10,361	10,361	-
		<u>39,661</u>	<u>10,361</u>	<u>29,300</u>
Guyana	2005	75,567	75,567	-
	2004	71,796	71,796	-
	2003	3,321	3,321	-
		<u>150,684</u>	<u>150,684</u>	<u>-</u>
Jamaica	2005	289,672	-	289,672
	2004	275,218	-	275,218
	2003	259,627	-	259,627
	2002	245,003	-	245,003
	2001	245,003	-	245,003
	2000	226,855	-	226,855
	1999	226,855	-	226,855
	1998	220,248	-	220,248
	1997	220,248	-	220,248
	1996	220,248	-	220,248
	1995	277,432	-	277,432
	1994	275,451	-	275,451
	1993	6,197	-	6,197
		<u>2,988,057</u>	<u>-</u>	<u>2,988,057</u>
Montserrat	2005	6,629	6,629	-
	2004	6,298	6,298	-
		<u>12,927</u>	<u>12,927</u>	<u>-</u>
Netherlands Antilles	2005	73,799	-	73,799
	2004	70,117	-	70,117
	2003	66,144	-	66,144
	2002	20	-	20
		<u>210,080</u>	<u>-</u>	<u>210,080</u>
Saint Kitts and Nevis	2005	15,025	15,025	-
	2004	14,275	14,275	-
		<u>29,300</u>	<u>29,300</u>	<u>-</u>
Saint Lucia	2005	15,025	-	15,025
	2004	14,275	-	14,275
		<u>29,300</u>	<u>-</u>	<u>29,300</u>

<u>Member</u>	<u>Year</u>	<u>Amount Due</u>	<u>Collected</u>	<u>Balance Due 31 December 2005</u>
Saint Vincent and the Grenadines	2005	15,025	15,025	-
	2004	14,275	14,275	-
		<u>29,300</u>	<u>29,300</u>	<u>-</u>
Suriname	2005	101,639	-	101,639
	2004	96,568	-	96,568
	2003	91,097	-	91,097
	2002	85,966	-	85,966
	2001	85,966	-	85,966
	2000	79,598	-	79,598
	1999	79,598	-	79,598
	1998	77,280	-	77,280
	<u>697,712</u>	<u>-</u>	<u>697,712</u>	
Trinidad and Tobago	2005	1,216,137	1,216,137	-
	2004	1,155,455	1,155,455	-
	2003	682,994	682,994	-
		<u>3,054,586</u>	<u>3,054,586</u>	<u>-</u>
Turks and Caicos Islands	2005	6,629	-	6,629
	2004	6,298	6,298	-
	2003	5,941	5,941	-
		<u>18,868</u>	<u>12,239</u>	<u>6,629</u>
TOTAL		<u><u>8,129,763</u></u>	<u><u>3,803,312</u></u>	<u><u>4,326,451</u></u>
Amounts consist of:				
Contributions for 2004-2005		4,308,852	3,044,002	1,264,850
Contributions for prior years		3,820,911	759,310	3,061,601
		<u><u>8,129,763</u></u>	<u><u>3,803,312</u></u>	<u><u>4,326,451</u></u>

CARIBBEAN EPIDEMIOLOGY CENTER
ADMINISTERED BY THE PAN AMERICAN HEALTH ORGANIZATION
STATEMENT OF TRUST FUNDS
AS OF 31 DECEMBER 2005
(expressed in US dollars)

<u>Source of Funds</u>	PAHO Project ID	Program Ref.	Balance 1 January 2004	Funds Received ^{1/}	Project Expenditure	Balance 31 December 2005
I. GOVERNMENT FINANCING						
<u>CANADA</u>						
HIV/AIDS Prevention and Control	026099	HIV	544,148	2,016,183	2,222,668	337,663
Injury Surveillance in Hospitals	109021	OCD	4,699	(4,699)	-	-
Global Salm-Surv Level III Course	435001	FOS	-	30,300	10,387	19,913
Subtotal			548,847	2,041,784	2,233,055	357,576
<u>FRANCE</u>						
Support for the Fight against STD and AIDS in the Caribbean	247014	HIV	255	(1)	254	-
French Technical Cooperation - Epidemiology	247016	HST	184	(184)	-	-
Public Health Support	247018	TED	40,028	184	39,823	389
Regional Support to Fight Against HIV/AIDS Infections in the Caribbean	247019	HIV	-	1,228,447	297,446	931,001
Subtotal			40,467	1,228,446	337,523	931,390
<u>NETHERLANDS</u>						
Leprosy Elimination	077086	NDR	-	56,812	41,140	15,672
Subtotal			-	56,812	41,140	15,672
<u>UNITED KINGDOM</u>						
Prevention and Control of Sexually Transmitted Disease AIDS	140042	HIV	25,457	(25,457)	-	-
Prevention and Control of the HIV/AIDS Epidemic 2002-2005	140047	HIV	22,120	1,096,039	728,892	389,267
Subtotal			47,577	1,070,582	728,892	389,267
<u>UNITED STATES OF AMERICA</u>						
Prevention and Control of HIV/AIDS in the Caribbean 2001-2005	002092	HIV	(24,445)	1,219,523	1,195,078	-
Response to the HIV/AIDS Epidemic in the Caribbean Region	028034	HIV	(48,509)	48,477	(32)	-
Response to the HIV/AIDS Epidemic in the Caribbean Region - Year 2	028038	HIV	-	226,940	226,940	-
Response to the HIV/AIDS Epidemic in the Caribbean Region - Year 3	028044	HIV	-	252,714	252,714	-

<u>Source of Funds</u>	<u>PAHO Project ID</u>	<u>Program Ref.</u>	<u>Balance 1 January 2004</u>	<u>Funds Received ^{1/}</u>	<u>Project Expenditure</u>	<u>Balance 31 December 2005</u>
Response to the HIV/AIDS Epidemic in the Caribbean Region - Year 4	028053	HIV	-	171,403	174,984	(3,581)
Subtotal			(72,954)	1,919,057	1,849,684	(3,581)
TOTAL - GOVERNMENT FINANCING			563,937	6,316,681	5,190,294	1,690,324
II. INTERNATIONAL ORGANIZATIONS						
<u>CARIBBEAN DEVELOPMENT BANK</u>						
Caribbean Tourism, Health, Safety, and Resources Conservation Project	021005	PHE	3,095	42,971	46,066	-
Subtotal			3,095	42,971	46,066	-
<u>EUROPEAN COMMUNITY</u>						
Strengthening of Medical Laboratories in the Caribbean - Start-up Program	049033	CLT	66,109	(59,894)	6,215	-
Drug Abuse Epidemiologic Surveillance System	049034	OCD	56,999	(56,999)	-	-
Strengthening Institutional Response - HIV	018010	HIV	17,182	174,346	190,987	541
Strengthening of Medical Laboratories in the Caribbean - Project Manager	400002	CLT	51,374	(7,982)	43,392	-
Strengthening of Medical Laboratories in the Caribbean - Training Manager	400003	CLT	42,952	(3,234)	39,718	-
Strengthening of Medical Laboratories in the Caribbean - Financial Controller/Office Administrator	400004	CLT	4,445	(1,478)	2,967	-
Strengthening of Medical Laboratories in the Caribbean - 1st Year	400005	CLT	585,034	(517,723)	67,311	-
Drug Abuse Epidemiologic Surveillance System - Data Manager	400006	CLT	(2,748)	2,748	-	-
Drug Abuse Epidemiologic Surveillance System - Project Director	400007	CLT	(7,815)	7,815	-	-
Strengthening of Medical Laboratories in the Caribbean - Project Manager	085008	CLT	-	58,080	58,080	-
Strengthening of Medical Laboratories in the Caribbean - Training Manager	085009	CLT	-	39,885	39,885	-
Subtotal			813,532	(364,436)	448,555	541

<u>Source of Funds</u>	<u>PAHO Project ID</u>	<u>Program Ref.</u>	<u>Balance 1 January 2004</u>	<u>Funds Received ^{1/}</u>	<u>Project Expenditure</u>	<u>Balance 31 December 2005</u>
INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT (WORLD BANK)						
Scaling Up the Regional Response to HIV/AIDS through the Pan Caribbean Partnership Against HIV/AIDS in the Caribbean	018011	HIV	-	299,980	202,348	97,632
Subtotal			-	299,980	202,348	97,632
UNITED NATIONS POPULATION FUND						
Cervical Cancer Prevention and Control	278003	NCD	-	10,000	-	10,000
Subtotal			-	10,000	-	10,000
TOTAL - INTERNATIONAL ORGANIZATIONS			816,627	(11,485)	696,969	108,173
III. PRIVATE AND PUBLIC SECTOR						
<u>EMMAUS LEPROSY RELIEF WORK</u>						
Leprosy Control	116008	NDR	20,358	(1)	20,357	-
Subtotal			20,358	(1)	20,357	-
<u>FORGARTY INTERNATIONAL</u>						
HIV/UM ATRP in the Caribbean and Brazil (Epidemiology Strengthening in the Caribbean)	392001	HST	6,507	(1)	5,543	963
Subtotal			6,507	(1)	5,543	963
<u>SAGICOR</u>						
Cervical Cancer Prevention and Control in the Caribbean 2004 - 2007	426002	NCD	-	49,992	40,748	9,244
Subtotal			-	49,992	40,748	9,244
<u>SIDALAC</u>						
Modeling HIV/AIDS in the Caribbean	393001	GPA	8,551	-	8,551	-
Subtotal			8,551	-	8,551	-
<u>TROPICAL DISEASE RESEARCH</u>						
Serosurveillance Study of the Frequency of Chagas Antibodies	215037	VEC	1,065	(38)	1,027	-
Subtotal			1,065	(38)	1,027	-

<u>Source of Funds</u>	<u>PAHO Project ID</u>	<u>Program Ref.</u>	<u>Balance 1 January 2004</u>	<u>Funds Received ^{1/}</u>	<u>Project Expenditure</u>	<u>Balance 31 December 2005</u>
UNIVERSITY OF MARYLAND						
Training in Public Health Capacity Building	405001	TED	211,975	-	94,745	117,230
Subtotal			211,975	-	94,745	117,230
TOTAL - PRIVATE AND PUBLIC SECTOR			248,456	49,952	170,971	127,437
TOTAL			1,629,020	6,355,148	6,058,234	1,925,934
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Balance at 31 December 2005 is represented by:						
Receipts in excess of expenditure accumulated on projects held in trust by CAREC						1,929,515
Expenditure funded by CAREC in excess of receipts incurred on projects						(3,581)
TOTAL						1,925,934

^{1/} Funds Received are shown net of refunds to Donors

